REGISTRATION FORM

The Twenty-Sixth Annual Fall Program

Presented by the Trusts and Estates Section of the State Bar of California

Note: Please use a separate form for each registrant.

Name ____

State Bar Number ___________________________________

Firm ____

Address ____

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REGISTRATION FEES (check appropriate box)

❑ $195 Members
of The State Bar of California Trusts and Estates Section

❑ $255 Non-Members

❑ Please credit $60 of my non-member registration fee to my 2003 membership dues in the Trusts and Estates Section

CREDIT CARD INFORMATION

I authorize The State Bar of California to charge my program registration to my VISA or MasterCard account. (No other credit card will be accepted.)

Account Number ___________________________ Exp. Date _______

Card Holder's Name _________________________________

Cardholder's Signature _______________________________

DEADLINE

Your form and check, payable The State Bar of California, or credit card information must be received by September 1, 2002.

MAIL TO

Program Registrations, The State Bar of California, 180 Howard Street, San Francisco, CA 94105. Make checks payable to The State Bar of California.

FAX

Program Registrations at (415) 538-2368. Credit Card information is mandatory.

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STATE BAR EDUCATION FOUNDATION
Trusts and Estates Section
180 Howard Street
San Francisco, CA 94105

THE STATE BAR OF CALIFORNIA
Trusts and Estates Section

Presents

The Twenty-Sixth Annual Fall Program

September 13, 2002

Los Angeles Airport Marriott
5855 West Century Boulevard
Los Angeles, CA 90045

8:15 a.m. to 5:15 p.m.

8 hours MCLE Credit

The State Bar of California and the Trusts and Estates Section certifies that this activity has been approved for MCLE credit by the State Bar of California in the amount of 8 hours

The Twenty-Sixth Annual Fall Program

This one day program will provide trusts and estates professionals with important updates and in-depth analysis on a variety of issues regarding estate planning and trusts and estates litigation. Noted experts will discuss issues such as:

- What are the most recent changes in statutory and case law which affect estate planning and trusts and estates litigation?
- How derivatives can be an effective tool in the planner's toolbox.
- What are the non-tax succession planning issues to consider in family businesses?
- What planners and litigators need to know regarding the use of extrinsic evidence in trust and probate litigation.
- An update on enforcement efforts regarding trust mills.
- What are the recent changes in the law regarding conservatorship accounting?
- How to avoid the pitfalls of tax allocation clauses.

PROGRAM AGENDA AND PARTICIPANTS

8:15 am to 10:15 am **Recent Developments in Estate Planning**
Mary F. Gillick, Esq. - Luce, Forward, Hamilton & Scripps LLP
Thomas B. Worth, Esq. - Bingham McCutchen LLP
James R. Birnberg, Esq. - Loeb & Loeb LLP

This panel will review and explain recent developments affecting estate planning and discusses issues and changes in the law all trusts and estates practitioners need to know to provide current and accurate legal advice.

10:30 am to 11:30 am **Derivatives for Trusts and Estates Lawyers: Puts, Calls, Collars, Forwards, and Other Hedges**
James B. Ellis, Esq. - J.P. Morgan

This program explains the derivatives that are commonly available today and addresses their basic income taxation and treatment under the Principal and Income Act. There will also be a discussion of a fiduciary's duty to consider derivatives and the use of derivatives as a tool in the estate planner's toolbox.

11:30 am to 12:50 pm **Lunch Presentation**
Joseph Ragazzo, Esq. - Department of Justice

Deputy Attorney General Joseph Ragazzo will discuss current enforcement efforts of the Justice Department with regards to trust mills.

1:00 pm to 2:00 pm **The Use of Extrinsic Evidence in Trust and Probate Litigation**
Charles P. Wolff, Esq. - Evans, Latham & Campisi

This program focuses on both legal and practical issues that confront the litigator in dealing with the use of extrinsic evidence to explain the decedent's intent. For estate planners who are non-litigators, it will show how the litigators use common, everyday items and events to prove that your client's didn't really mean the words you drafted for them.

2:10 pm to 3:10 pm **Current Issues in Conservatorships: Accounting Rules and Dementia Powers**
Peter S. Stern, Esq.

This program summarizes recent law on inventory and accounting disclosure requirements and presents practical suggestions for keeping accountings current and avoiding the penalties of Probate Code Section 2620.2. We then look at strategies for protecting conservatee rights and obtaining dementia powers under Probate Code Section 2356.5.

3:20 pm to 4:20 pm **Tax Allocation Clauses - Some Pitfalls to Avoid**
James R. Chisolm, Esq. - Northern Trust Bank of California

This course provides an important review of pertinent rules regarding the payment of estate taxes, the Federal rules applicable to apportionment as well as the California pro ration statute. Several recent decisions will be discussed with suggestions on how these cases can be used in a postmortem manner to clarify apportionment issues. In addition, common issues related to tax allocation will be addressed in several case studies.

4:30 pm to 5:30 pm **Family Troubles: Non-Tax Issues in Succession Planning for Closely Held Business Owners**
Paul N. Stam, Esq. - Bank of America

This program will explore the distinguishing characteristics of a family business (and their unique management problems), reasons why succession often fails, sources of tension and conflict among business owners who are family members, and proper succession planning given these problems. Case studies will be used to illustrate succession planning issues.

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Registration begins at 7:45 a.m.

REGISTRATION INFORMATION • PROGRAM MATERIALS

DEADLINE Your form and check, payable to The State Bar of California, or credit card information must be received by September 1, 2002. **Please register early because space is limited.**

MAIL TO Program Registrations, The State Bar of California, 180 Howard Street, San Francisco, CA 94105. Make checks payable to The State Bar of California.

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ON-SITE REGISTRATIONS On-site registration is on a space-available basis only.

QUESTIONS For registration information please call (415) 538-2206.

REFUNDS All requests for refunds must be in writing and received by September 1, 2002.

SPECIAL ASSISTANCE For special assistance, please call (415) 538-2206 or TDD for speech and hearing impaired, please call (415) 538-2231.

TAPE & AUDIO If you would like to order an audio cassette and program booklet, please contact Versa-Tape Company at (800) 468-2737. Cost for the tape and booklet is $170.00. MCLE self-study only.